

**R865. Tax Commission, Auditing.**

**R865-19S. Sales and Use Tax.**

**R865-19S-109. Sales Tax Nature of Veterinarians' Purchases and Sales Pursuant to Utah Code Ann. Sections 59-12-103 and 59-12-104.**

~~[A.](1)(a)~~ Purchases of tangible personal property by a veterinarian are exempt from sales and use tax if the property will be resold by the veterinarian.

~~[1.](b)~~ Except as provided in ~~[E.]Subsection (5)~~, a veterinarian must collect sales tax on tangible personal property that the veterinarian resells.

~~[B.](2)~~ Purchases of tangible personal property by a veterinarian are subject to sales and use tax if the property will be used or consumed in the veterinarian's practice.

~~[C.](3)~~ The determination of whether a veterinarian's purchase of food, medicine, or vitamins is a sale for resale or a purchase that will be used or consumed in the veterinarian's practice shall be made by the veterinarian.

~~[1.](a)~~ For food, medicine, or vitamins that the veterinarian will resell, the veterinarian shall comply with ~~[A.]Subsection (1)~~.

~~[2.](b)~~ For food, medicine, or vitamins that the veterinarian will use or consume in the veterinarian's practice, the veterinarian shall comply with ~~[ B.]Subsection (2)~~.

~~[D.](4)~~ A veterinarian is not required to collect sales and use tax on:

~~[1.](a)~~ medical services;

~~[2.](b)~~ boarding services; or

~~[3.](c)~~ grooming services required in connection with a medical procedure.

~~[E.](5)~~ Sales of tangible personal property by a veterinarian are exempt from sales and use tax if:

~~[1.](a)~~ the sales are exempt from sales and use tax under Section 59-12-104; and

~~[2.](b)~~ the veterinarian obtains from the purchaser a certificate as set forth in rule R865-19S-23.

~~[F. If a sale by a veterinarian consists of items that are subject to sales and use tax as well as items or services that are not taxable, the nontaxable items or services must be separately stated on the invoice or the entire sale is subject to sales and use tax.]~~

**KEY: charities, tax exemptions, religious activities, sales tax**

**Date of Enactment or Last Substantive Amendment: September 17, 2009**

**Notice of Continuation: March 13, 2007**

**Authorizing, and Implemented or Interpreted Law: 9-2-1702; 9-2-1703; 10-1-303; 10-1-306; 10-1-307; 10-1-405; 19-6-808; 26-32a-101 through 26-32a-113; 59-1-210; 59-12; 59-12-102; 59-12-103; 59-12-104; 59-12-105; 59-12-106; 59-12-107; 59-12-108; 59-12-118; 59-12-301; 59-12-352; 59-12-353**